APPENDIX II.

Revenue and Expenditure on Revenue Account of the Madras State from 1945–6 *to* 1950–51.

[Vide page 180 supra.]

A. REVENUE.

Major heads of revenue. (1)	1945–6. (2) RS. LAKHS.	1946–7. (3) RS. LAKHS.	1947–8. (4) RS. LAKHS.	1948–9. (5) RS. LAKHS.	1949–50 (Revised Estimate). (6) RS. LAKHS.	1950–51 (Budget Estimate). (7) RS. LAKHS.
Taxes on income other than Corporation tax	4,31·25	4,48·05	5,35·32	8,42·22	8,20·00	8,20·00
Land Revenue—						
Gross receipts including portion due to Irrigation ..	7,97·33	8,53·37	8,08·42	7,68·79	7,98·62	8,68·48
Excise	16,79·50	14,67·99	10,69·18	3,66·54	46·42	32·09
Stamps	3,74·20	4,37·74	3,35·92	4,05·57	4,26·32	4,26·90
Forest	1,43·24	1,61·39	1,82·81	1,59·57	1,74·70	1,75·00
Registration	69·83	75·96	78·90	86·55	89·36	89·88
Receipts under Motor Vehicles Acts	97·96	1,31·11	1,66·64	1,97·45	2,75·00	2,95·00
Other taxes and duties—						
General sales tax	5,82·70	6,95·70	8,31·26	13,03·01	15,51·50	15,00·00
Other items	1,45·33	1,49·29	1,98·52	2,29·32	2,78·29	2,79·02
Total ..	– 7,28·03	– 8,44·99	– 10,29·78	– 15,32·33	– 18,29·79	– 17,79·02
Irrigation—						
Direct receipts	11·73	12·82	11·88	12·06	11·76	13·13
Deduct—Working expenses	– 70·00	– 79·38	– 90·24	– 1,03·44	– 1,21·59	– 1,15·14
Net receipts ..	– 58·27	– 66·56	– 78·36	– 91·38	– 1,09·83	– 1,02·01

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Irrigation—						
Direct receipts	2·80	3·02	2·80	3·09	2·82	2·34
Interest	95·00	1,24·43	79·96	93·72	95·01	93·32
Administration of Justice	53·75	48·92	72·51	73·12	78·18	80·04
Jails and Convict Settlements	15·76	13·93	13·21	15·99	20·48	16·86
Police	18·93	15·66	13·79	19·51	21·53	16·93
Ports and Pilotage	..	..	– 47·08	..	..	..
Education	15·41	27·58	32·63	30·29	29·06	35·00
Medical	18·15	17·73	20·35	23·33	20·83	20·72
Public Health	6·63	5·95	5·49	7·79	7·61	6·38
Agriculture	20·73	29·98	22·50	23·86	65·81	92·96
Veterinary	3·34	3·62	2·73	3·50	4·17	4·72
Co-operation	7·60	7·68	8·89	12·28	17·59	15·75
Industries	59·17	60·96	72·49	75·81	93·93	1,32·83
Miscellaneous departments	11·02	15·09	17·14	20·68	22·24	21·04
Civil Works	48·46	66·30	1,11·27	86·34	81·24	94·49
Receipts from Electricity Schemes (Gross)	1,17·73	1,25·14	1,83·89	2,71·22	3,16·54	3,63·53
Deduct—Working Expenses	– 63·88	– 72·24	– 1,21·58	– 1,86·10	– 1,91·84	– 2,05·45
Net receipts	53·85	52·90	62·31	85·12	1,24·70	1,58·08
Receipts in aid of superannuation	6·03	6·46	7·39	4·80	3·68	3·60
Stationery and Printing	12·92	13·02	13·75	13·44	14·67	13·61
Miscellaneous—						
Gross Receipts from Bus Service (*a*)	..	..	23·35	95·87	..	..
Other items	41·34	87·44	93·41	92·41	1,00·35	98·38
Total	41·34	87·44	1,16·76	1,88·28	1,00·35	98·38

A. REVENUE—*cont.*

Major heads of revenue.	1945–6.	1946–7.	1947–8.	1948–9.	1949–50 (Revised Estimate).	1950–51 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Receipts from Road Transport Schemes—Gross Receipts (*b*)	..	..	..	..	91·64	92·21
Working expenses (*b*)	..	..	..	..	– 87·20	– 87·14
Net receipts ..	..	..	..	..	4·44	5·07
Miscellaneous adjustments between Union and States Governments.	0·13	0·13	0·10	0·21	0·21	0·21
Extraordinary Receipts	0·18	2,36·47	2,98·05	2,79·25	5,31·94	2,24·56
Transfer from Revenue Reserve Fund	..	5,01·00	..	5·00	..	..
Civil Defence	44·62	7·22	15·45	0·47	0·43	..
Grand total ..	47,98·89	56,99·53	50,71·10	53,33·52	56,91·30	55,21·25

(*a*) The receipts are shown under "Receipts from Road Transport Schemes" from 1949–50.

(*b*) Prior to 1949–50, the receipts were included under the revenue head "Miscellaneous" and the Working Expenses were shown under the expenditure head "Miscellaneous."

B. EXPENDITURE ON REVENUE ACCOUNT.

Major heads of expenditure.	1945–6.	1946–7.	1947–8.	1948–9.	1949–50 (Revised Estimate).	1950–51 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Land Revenue	26·01	27·30	28·98	37·45	42·11	56·53
Excise	51·59	53·09	59·44	69·04	79·15	69·25
Stamps	13·74	18·23	21·04	21·16	20·99	21·02
Forest	77·00	80·35	86·29	79·10	83·40	86·23
Registration	38·56	43·74	48·62	51·86	51·38	52·88
Charges on account of Motor Vehicles Acts	68·19	80·66	96·47	1,01·67	96·26	97·27
Other Taxes and Duties	48·41	68·72	87·03	1,19·47	1,38·03	1,38·94
Irrigation—Interest on works for which capital accounts are kept.	89·45	91·18	94·65	1,04·15	1,16·00	1,34·00
Irrigation—Other revenue expenditure financed from ordinary revenues.	77·54	93·81	1,09·29	1,43·57	1,95·36	1,27·66
Construction of irrigation, etc., works	6·11	0·63	2·59	4·07	9·74	6·12
Interest on debt and other obligations	65·40	78·52	81·96	1,00·04	1,10·34	1,10·67
Deduct—Interest transferred to Commercial Departments.	—1,26·45	—1,30·92	—1,46·78	— 1,73·58	— 2,12·38	— 2,62·35
Net amount met out of ordinary revenues	— 61·05	— 52·40	— 64·82	— 73·54	— 1,02·04	— 1,51·68
Appropriation for reduction or avoidance of debt ..	55·90	57·00	1,42·78	69·68	75·50	75·68
General administration	4,27·24	6,14·11	5,60·39	5,82·05	6,89·41	6,86·77
Administration of Justice	1,28·80	1,42·42	1,45·64	1,50·03	1,53·07	1,57·13
Jails and convicts settlements	61·50	65·78	79·63	1,10·22	1,12·20	1,12·53
Police	2,98·03	4,05·71	4,64·81	6,51·97	6,27·42	6,29·22
Ports and Pilotage	5·00	4·56	..	0·01	..	..
Scientific Departments	1·53	1·21	1·37	1·52	1·60	1·67
Education	4,59·72	5,90·27	7,03·70	8,85·93	9,41·61	9,95·08
Medical	1,80·00	2,15·98	2,38·49	2,76·54	2,79·54	2,83·57
Public Health	54·48	87·37	(*a*) 1,90·51	90·54	(*b*) 1,06·56	97·67
Agriculture	74·06	1,05·70	1,16·93	1,26·74	2,40·89	1,87·99
Veterinary	23·64	26·95	31·81	40·58	47·36	47·15

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B. EXPENDITURE ON REVENUE ACCOUNT—*cont.*

Major head of expenditure.	1945-6.	1946-7.	1947-8.	1948-9.	1949-50 (Revised Estimate).	1950-51 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)	(7)
..	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Co-operation	30·93	44·33	42·69	53·41	78·77	79·16
Industries	72·49	97·78	1,12·75	1,20·30	1,57·14	2,07·76
Capital outlay on Industrial development	22·10	..	·02	0·06	0·92	..
Miscellaneous Departments	71·93	87·49	1,19·81	1,15·55	1,34·43	1,35·95
Civil works	2,81·65	3,91·30	4,64·01	5,88·84	7,40·16	7,21·76
Interest on capital outlay on Electricity Schemes	35·96	39·45	49·94	66·92	89·94	1,20·28
Other revenue expenditure connected with Electricity Schemes.	1·13	2·32	2·91	0·11	— 0·86	— 4·38
Famine	6·32	20·39	3·80	4·75	23·77	10·00
Territorial and Political Pensions	..	..	..	..	..	5·42
Superannuation allowances and pensions	1,38·19	1,42·97	1,57·62	1,56·36	1,62·51	1,64·51
Commutation of pensions	3·59	2·68	1·83	4·37	4·80	5·70
Stationery and Printing	43·07	51·66	49·42	71·98	93·53	72·51
Miscellaneous—						
Expenditure on Bus service	..	..	12·44	90·31	*..	*..
Other items	1,52·66	(c) 5,21·98	1,06·86	1,33·24	39·48	19·31
Extraordinary charges—						
Net outlay on State Trading Schemes transferred to the Revenue Account.	— 1,60·35	12,19·51	— 16·04	2,03·63	..	..

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Other items	— 0·02	2,15·89	1,84·54	78·61	1,07·23	1,06·57
Total ..	— 1,60·37	14,35·40	1,68·50	2,82·24	1,07·23	1,06·57
Transfer to Revenue Reserve Fund	17,31·00	..	5,10·00	..	..	..
Civil Defence	1,62·64	38·77	20·29	1·17	0·81	..
Grand total ..	47,98·74	56,98·89	50,68·56	53,33·42	56,38·17	55,57·23
Final Revenue Surplus (+) or Deficit (—) ..	+ 0·15	+ 0·64	+ 2·54	+ 0·10	+ 53·13	— 25·98

(*a*) Includes Rs. 100 lakhs representing contribution to the Rural Water-Supply Fund.

(*b*) Includes Rs. 10 lakhs representing contribution to the Rural Water-Supply Fund.

(*c*) Includes Rs. 400 lakhs representing contribution to the Village Reconstruction and Harijan Uplift Fund.

* Working Expenses of the Madras City Bus Service are taken in deduction of the receipts from 1949-50.